

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Croatia

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The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Croatia Data are in ...(millions of units of national currency) Date: 15/10/2026	ESA 2010 codes	2022	2023	Year 2024	2025	2026
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	10	-947	-2 141	-2 827	-2 967
- Central government	S.1311	-428	-1 287	-2 372	-2 333	-2 621
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	385	445	226	-406	-207
- Social security funds	S.1314	54	-105	6	-88	-139
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		46 347	48 264	49 285	52 371	55 965
<i>By category:</i>						
Currency and deposits	AF.2	48	54	62	69	
Debt securities	AF.3	31 839	34 105	35 512	38 617	
Short-term	AF.31	1 741	2 091	3 283	5 162	
Long-term	AF.32	30 098	32 014	32 229	33 455	
Loans	AF.4	14 461	14 105	13 710	13 685	
Short-term	AF.41	226	187	84	163	
Long-term	AF.42	14 234	13 917	13 626	13 523	
General government expenditure on:						
Gross fixed capital formation	P.51g	2 760	4 482	4 540	5 664	L
Interest (consolidated)	D.41 (uses)	930	1 294	1 334	1 300	L
Gross domestic product at current market prices	B.1*g	68 149	79 840	87 259	94 026	100 922

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Croatia					
Data are in...(millions of units of national currency)					
Date: 15/10/2026					
	2022	2023	Year 2024	2025	2026
Working balance in central government accounts	-441	-729	-2 219	-3 373	-4 016
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>
Financial transactions included in the working balance	-39	-21	-112	96	-67
Loans, granted (+)	0	0	0	0	0
Loans, repayments (-)	0	0	0	0	0
Equities, acquisition (+)	0	0	0	0	0
Equities, sales (-)	0	0	0	0	0
Other financial transactions (+/-)	-39	-21	-112	96	-67
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	-42	-29	-11	0	0
Advances related to the EU projects (corrections in public accounting 2025)	0	0	0	191	0
Advances received by central hospitals from CHIF	3	8	-101	-95	-67
Non-financial transactions not included in the working balance	0	0	0	0	0
Detail 1	0	0	0	0	0
Detail 2	0	0	0	0	0
Difference between interest paid (+) and accrued (D.41)(-)	9	-139	-15	-7	-6
Other accounts receivable (+)	732	236	-24	497	123
Taxes on production and import, current taxes on income	723	239	2	178	259
EU flows	-25	-15	-28	298	-136
Military equipment capital transfers in kind	34	13	2	21	0
Other accounts payable (-)	5	-112	-618	120	212
D.1	-29	-73	-73	-38	-12
P.2	-3	8	-152	-120	-70
D.7. other than health sanitation	-9	-32	-156	77	127
D.9	-219	-29	11	-3	8
Military equipment part of P 51G - Acquisitions	272	-34	-149	193	175
Military equipment part of P 51G - Disposals	0	0	-7	0	0
Police forces equipment part of P51G	9	0	-7	27	9
Health sanitation and other liabilities towards hospitals in S1311	0	0	0	0	0
P.51g	-6	62	-84	-34	-25
Taxes on production and import, current taxes on income	-10	-14	-1	17	0
Working balance (+/-) of entities not part of central government	-10	-6	-1	-4	-3
Net lending (+)/ net borrowing (-) of other central government bodies	206	273	137	384	14
Extrabudgetary funds and public corporations	195	279	123	377	9
Other units	12	-6	14	7	5
Other adjustments (+/-) (please detail)	-892	-788	480	-45	1 122
Capital transfer expenditure - guarantees called	4	0	0	79	0
Capital transfer revenue - guarantees repayments	0	0	0	0	0
Standardised guarantees - COVID	0	1	1	1	1
Standardised guarantees - HBOR Export insurance guarantee fund	-13	-20	-4	-5	-5
Total payment from the State budget to the Export guarantee fund (HBOR)	21	15	6	8	5
Capital transfer expenditure - debt assumptions	-42	-27	-27	-209	-15
Capital transfer revenue - Repayment by the original debtor of assumed debt	33	0	0	45	0
Capital transfer to public corporations - capital injections	-52	-17	0	-28	-70
Capital transfer to non- public corporations - capital injections	0	0	-8	0	-44
Adjustment for reclassification of assets - BINA ISTR	-14	-73	-117	-50	-9
Super dividends	-18	-18	-48	-9	-8
ETS allowance correction	-31	-16	41	2	30
UMTS	14	14	18	19	23
UMTS - one-off payment	0	-245	0	-66	0
Accrued interest on HAC, HC and ARZ loans received by MF and not included	21	21	0	0	0
Adjustment for exchange rates	16	0	0	0	0
Adjustment for HBOR recapitalisation transfer	-3	-3	-3	-3	-3
Stimulating housing programme	-17	-14	36	37	33
Elimination of previous errors	1	-4	0	0	0
Neutralisation of WB revenues - Ujjanik	0	0	0	0	0
Textile from China - Adjustment	4	0	0	0	0
Government measures - High energy prices	-814	-473	528	130	238
Income from sold gas - withdrawal from gas reserves (HEP energy measure)	0	68	73	0	0
Other adjustments - Correction of EU expenditure Ministry of Economy	0	0	-15	15	0
Other adjustments - 3. maj transactions - alignment of recording	0	0	0	-10	0
Updated revenue and expenditure projections	0	0	0	0	946
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-428	-1 287	-2 372	-2 333	-2 621
(ESA 2010 accounts)					

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Croatia Data are in ...(millions of units of national currency) Date: 15/10/2026	2022	2023	Year 2024	2025	2026	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Croatia					
Data are in ...(millions of units of national currency)					
Date: 15/10/2026					
	2022	2023	Year 2024	2025	2026
Working balance in local government accounts	353	406	218	-863	-333
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	
Financial transactions included in the working balance	0	0	0	0	0
Loans (+/-)	0	0	0	0	0
Equities (+/-)	0	0	0	0	0
Other financial transactions (+/-)	0	0	0	0	0
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Non-financial transactions not included in the working balance	0	0	0	0	0
Detail 1	0	0	0	0	0
Detail 2	0	0	0	0	0
Difference between interest paid (+) and accrued (D.41)(-)	-1	-1	-2	-1	-1
Other accounts receivable (+)	24	50	58	256	55
Taxes on production and import, current taxes on income, wealth and EU flows	24	50	58	74	55
	0	0	0	182	0
Other accounts payable (-)	3	-1	1	0	0
Taxes on production and import, current taxes on income, wealth and	3	-1	1	0	0
Working balance (+/-) of entities not part of local government	0	0	0	0	0
Net lending (+)/ net borrowing (-) of other local government bodies	33	41	21	18	89
Country Road Administration	20	8	-10	-21	59
Tourist boards	2	1	3	-1	0
Port Authorities	-1	11	8	19	17
Other units	12	21	19	21	14
Other adjustments (+/-) (please detail)	-27	-49	-70	184	-17
Capital transfer to public corporations - capital injections	-12	-24	-38	-17	-17
Capital transfer to non- public corporations - capital injections	-1	-1	-1	-1	-1
Time of recording – court decision	0	0	-14	14	0
Correction of expenditure - account 193	-14	-24	-18	188	0
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	385	445	226	-406	-207

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Croatia						
Data are in ...(millions of units of national currency)						
Date: 15/10/2026						
	2022	2023	Year 2024	2025	2026	
Working balance in social security accounts	67	33	-10	61	38	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	44	49	110	125	91	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	44	49	110	125	91	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Paid advances CHIF</i>	44	49	110	125	91	
\\N.@@_Z.S1314_Z.Z.N.F.FNDX.T.Z.XDC_T.S.V.N.C02.EDP2						
Non-financial transactions not included in the working balance	0	0	0	0	0	
\\N.@@_Z.S1314_Z.Z.B.ORN.F.Z.T.Z.XDC_T.S.V.N.C01.EDP2						
\\N.@@_Z.S1314_Z.Z.B.ORN.F.Z.T.Z.XDC_T.S.V.N.C02.EDP2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	54	78	143	112	88	
<i>Time adjusted social contributions</i>	54	78	143	112	88	
\\N.@@_Z.S1314_Z.Z.A.F.F8.T.Z.XDC_T.S.V.N.C02.EDP2						
Other accounts payable (-)	-32	-151	-122	-230	-141	
<i>Other accounts payable</i>	-32	-151	-122	-230	-141	
\\N.@@_Z.S1314_Z.Z.L.F.F8.T.Z.XDC_T.S.V.N.C02.EDP2						
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	0	
\\N.@@_Z.S13142_Z.Z.B.B9_Z.Z.Z.XDC_T.S.V.N.C01.EDP2						
\\N.@@_Z.S13142_Z.Z.B.B9_Z.Z.Z.XDC_T.S.V.N.C02.EDP2						
Other adjustments (+/-) (please detail)	-80	-113	-115	-157	-216	
<i>Amortisation of lump-sum transfers from II to I pillar in the form of D.7</i>	19	19	19	19	19	
<i>Amortisation of regular transfers from II to I pillar in the form of D.759</i>	54	65	79	94	114	
<i>Regular transfer of pension obligation to SSF</i>	-153	-197	-213	-270	-350	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	54	-105	6	-88	-139	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Croatia	Year			
Data are in ...(millions of units of national currency)	2022	2023	2024	2025
Date: 15/10/2026				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-10	947	2 141	2 827
Net acquisition (+) of financial assets ⁽²⁾	2 771	2 610	-700	1 311
Currency and deposits (F.2)	1 008	2 493	33	-88
Debt securities (F.3)	17	9	23	30
Loans (F.4)	412	567	-527	-401
Increase (+)	1 102	1 483	781	805
Reduction (-)	-690	-916	-1 308	-1 206
Short term loans (F.41), net	-29	14	4	2
Long-term loans (F.42)	441	553	-531	-403
Increase (+)	950	1 296	755	736
Reduction (-)	-508	-743	-1 286	-1 139
Equity and investment fund shares/units (F.5)	-19	95	-9	96
Portfolio investments, net ⁽²⁾	-12	6	5	29
Equity and investment fund shares/units other than portfolio investments	-7	89	-15	67
Increase (+)	14	112	149	96
Reduction (-)	-21	-23	-164	-29
Financial derivatives (F.71)	-42	-229	-319	0
Other accounts receivable (F.8)	1 398	-330	102	1 668
Other financial assets (F.1, F.6)	-3	5	-2	6
Adjustments ⁽²⁾	-2 049	-1 626	-466	-1 155
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-2 133	-1 748	-788	-1 151
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-8	-23	-4	-18
Issuances above(-)/below(+) nominal value	31	87	115	138
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-9	-143	-98	-121
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	70	200	308	-3
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1	2	1	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	6	-14	47	103
Difference between capital and financial accounts (B.9-B.9f)	6	-14	47	103
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	718	1 917	1 021	3 086

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Croatia	Year			
Data are in ...(millions of units of national currency)	2022	2023	2024	2025
Date: 15/10/2026				
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	428	1 287	2 372	2 333
Net acquisition (+) of financial assets ⁽²⁾	2 268	1 907	-1 203	1 189
Currency and deposits (F.2)	702	1 975	-272	-40
Debt securities (F.3)	17	9	23	30
Loans (F.4)	307	507	-531	-333
Increase (+)	1 080	1 476	760	762
Reduction (-)	-773	-969	-1 291	-1 095
Short term loans (F.41), net	-41	12	0	2
Long-term loans (F.42)	347	495	-531	-335
Increase (+)	927	1 289	734	693
Reduction (-)	-580	-794	-1 265	-1 028
Equity and investment fund shares/units (F.5)	-28	99	-8	96
Portfolio investments, net ⁽²⁾	-11	6	5	29
Equity and investment fund shares/units other than portfolio investments	-16	94	-14	67
Increase (+)	3	112	149	92
Reduction (-)	-19	-19	-163	-25
Financial derivatives (F.71)	-42	-229	-319	0
Other accounts receivable (F.8)	1 314	-456	-97	1 430
Other financial assets (F.1, F.6)	-1	2	2	6
Adjustments ⁽²⁾	-1 920	-1 156	-52	-627
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-2 003	-1 314	-453	-624
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-8	15	-4	-18
Issuances above(-)/below(+) nominal value	31	87	115	138
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-9	-143	-97	-120
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	69	199	308	-3
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	79	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-5	-65	27	94
Difference between capital and financial accounts (B.9-B.9f)	-5	-65	27	94
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	772	1 972	1 145	2 989
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	44 854	46 884	48 053	50 963
Central government gross debt (level) (b) ^(2, 5)	45 205	47 178	48 322	51 312
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	352	293	269	349

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Croatia	Year				
Data are in ...(millions of units of national currency)	2022	2023	2024	2025	
Date: 15/10/2026					
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M	
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M	
Currency and deposits (F.2)	M	M	M	M	
Debt securities (F.3)	M	M	M	M	
Loans (F.4)	M	M	M	M	
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Short term loans (F.41), net	M	M	M	M	
Long-term loans (F.42)	M	M	M	M	
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Equity and investment fund shares/units (F.5)	M	M	M	M	
Portfolio investments, net ⁽²⁾	M	M	M	M	
Equity and investment fund shares/units other than portfolio investments	M	M	M	M	
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Financial derivatives (F.71)	M	M	M	M	
Other accounts receivable (F.8)	M	M	M	M	
Other financial assets (F.1, F.6)	M	M	M	M	
Adjustments ⁽²⁾	M	M	M	M	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M	
Issuances above(-)/below(+) nominal value	M	M	M	M	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M	
Statistical discrepancies	M	M	M	M	
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M	
Other statistical discrepancies (+/-)	M	M	M	M	
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M	
State government gross debt (level) (b) ^(2, 5)	M	M	M	M	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M	

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Croatia	Year				
Data are in ...(millions of units of national currency)	2022	2023	2024	2025	
Date: 15/10/2026					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-385	-445	-226	406	
Net acquisition (+) of financial assets ⁽²⁾	315	516	398	209	
Currency and deposits (F.2)	283	505	325	-77	
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	2	2	14	12	
Increase (+)	23	7	21	43	
Reduction (-)	-21	-5	-7	-31	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	2	2	14	12	
Increase (+)	23	7	21	43	
Reduction (-)	-21	-5	-7	-31	
Equity and investment fund shares/units (F.5)	-2	-42	-1	-4	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-1	-42	-1	-4	
Increase (+)	0	0	0	0	
Reduction (-)	-1	-42	-1	-4	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	33	48	63	278	
Other financial assets (F.1, F.6)	-2	3	-4	0	
Adjustments ⁽²⁾	-63	-222	-331	-420	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-66	-223	-217	-418	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	-1	-2	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1	0	0	0	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	3	2	-112	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	10	51	20	8	
Difference between capital and financial accounts (B.9-B.9f)	10	51	20	8	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-122	-100	-139	204	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1 385	1 285	1 146	1 350	
Local government gross debt (level) (b) ^{a, b}	1 385	1 285	1 146	1 350	
Local government holdings of other subsectors debt (level) (c) ^m	0	0	0	0	

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Croatia Data are in ...(millions of units of national currency) Date: 15/10/2026	Year				
	2022	2023	2024	2025	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-54	105	-6	88	
Net acquisition (+) of financial assets ⁽²⁾	132	144	235	272	
Currency and deposits (F.2)	24	13	-20	29	
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Equity and investment fund shares/units (F.5)	11	0	0	3	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	11	0	0	3	
Increase (+)	11	0	0	3	
Reduction (-)	0	0	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	98	131	255	240	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-112	-264	-238	-387	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-112	-264	-238	-387	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	1	0	0	1	
Difference between capital and financial accounts (B.9-B.9f)	1	0	0	1	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-33	-15	-9	-26	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	109	94	85	59	
Social security gross debt (level) (b) ^(2, 5)	109	94	85	59	
Social security holdings of other subsectors debt (level) (c) ^a	0	0	0	0	

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement Number	Member State: Croatia Data are in ...(millions of units of national currency) Date: 15/10/2026	Year				
		2022 final	2023 final	2024 final	2025 half-finalized	2026 forecast
2	Trade credits and advances (AF.81 L)	1 873	1 988	2 052	2 449	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	Data:	0	0	0	0	L
	Institutional characteristics:					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	65 707	77 304	85 030	90 397	L
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					